

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: Masataka Fukuda et al.  
Appln. No.: 10/577,372  
Filed: November 20, 2006  
For: SIDE CURTAIN AIR BAG  
Attorney Docket No: 12400-071

Examiner: Robert A. Coker  
Art Unit: 3616

**REPLY UNDER 37 C.F.R. §1.111**

MS AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed August 16, 2007, Applicants respectfully submits this paper comprising the following parts:

- I. Listing of Claims**, page 2;
- II. Remarks**, beginning on page 8.

Applicants note that the Transmittal to which this paper is attached includes a Certificate under 37 C.F.R §1.8; and a fee statement calculating any fee(s) presently due in connection with the filing of this paper, along with an authorization to charge any fee deficiency to Deposit Account No. 23-1925.